

**GLENN COUNTY'S  
IHSS FRAUD INVESTIGATIONS  
AND  
PROGRAM INTEGRITY PLAN**

**November 20, 2009**

**Submitted by:  
Glenn County Human Resource Agency**

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# **COUNTY RESPONSE**

## **COVER PAGE**

**Glenn County is requesting participation in the Enhanced Anti-Fraud Program and will submit a Plan and Data as described above, by November 1, 2009.**

### **Board of Supervisor's Approval:**

**Board of Supervisor's Approval will occur on November 17, 2009 by the Glenn County Board of Supervisors Chairman, Mike Murray.**

### **County District Attorney Representative Information:**

Robert Holzapfel, District Attorney  
P.O. Box 430  
Willows, CA 95988  
(530) 934-6525  
[rholzapfel@countyofglenn.net](mailto:rholzapfel@countyofglenn.net)

### **County Welfare Department Representative Information:**

Robyn Krause, Chief Deputy Director  
P.O. Box 611  
Willows, Ca 95988  
(530) 934-1431  
[rkrause@hra.co.glenn.ca.us](mailto:rkrause@hra.co.glenn.ca.us)

## CHECKLIST OF REQUIRED COMPONENTS TO BE INCLUDED IN THE PLAN

**Note: Failure to include any of the following required components in the Plan, as outlined in Enclosure C, may result in non-award of funds.**

- X Overpayments/Underpayments Activities and Data
- X IHSS Fraud Referrals/Outcomes Activities and Data
- X Collaboration and Partnerships with District Attorney's Office (DAO) related to the IHSS program
- X County Collaboration and Partnerships with California Department of Health Care Services (DHCS) and the California Department of Social Services (CDSS) related to the IHSS Program
- X Mechanism for Tracking/Reporting IHSS Fraud Data and Activities
- X County's Current and Proposed Anti-Fraud Activities related to the IHSS Program
- X County Proposed Budget for Utilization of Funds
- X Description of how the County will integrate other Program Integrity Efforts into the Plan
- X Commitment to produce an Annual Outcomes Report
- X Data Reporting Spreadsheet

## **INTRODUCTION**

The Glenn County Human Resource Agency (HRA) and the Glenn County District Attorney's office submits the following plan to secure a portion of the appropriated state funds for In Home Supportive Services (IHSS) fraud investigations and program integrity efforts.

Glenn County will certify that program integrity efforts will commence within 60 days of notice of funding, once the plan is approved by the California Department of Social Services.

## **MISSION AND GOALS OF THE PROGRAM**

The mission of the Glenn County In Home Supportive Services (IHSS) Fraud and Program Integrity efforts is to locate and eliminate fraud in the IHSS program in a uniform, effective, and accurate manner for the benefit of the program and the people that it serves.

The goals of the IHSS Fraud and Program Integrity Program are to:

- Detect and prevent fraud
- Assure compliance with program law and regulations through education to recipients and providers
- Maintain/improve program integrity and consistency through random home visits (early warning)
- Ensure the accuracy of IHSS provider payments
- Fraud Referrals-refer all cases with fraud indicators to the DA's office
- Identify and assess training needs

### **IHSS Overpayments and Underpayments**

The Glenn County Human Resource Agency (HRA) will utilize the current policy and procedure to identify IHSS overpayments and underpayments; however, additional training in overpayment determination will be provided to all IHSS social work staff, public authority staff, QA staff and fraud staff to ensure understanding on how to reduce the occurrence of each. When agency staff has determined that an overpayment/underpayment has occurred, the HRA Special Investigations Unit (SIU) will determine the exact amount of the overpayment/underpayment. The underpayment/overpayment will be forwarded to the staff member responsible for processing overpayments/underpayments.

Cases where fraud is suspected, cases with no timesheet activity, and cases with death match issues are submitted to the IHSS Quality Assurance Analyst for follow-up prior to being submitted to the SIU as a referral. The SIU will determine the approximate funds to be uncovered during the fraud investigation and will identify if the case will be handled by the District Attorney's office or referred to the Department of Health Care Services (DHCS) for investigation. The DA's Office will investigate the cases as long as funding will allow.

If this plan is approved, the funding secured by the HRA will support a District Attorney's office investigator at .25-.50 FTE to process and investigate IHSS fraud claims.

### **Fraud Referrals/Outcomes**

Fraud referrals will be directed to the HRA SIU for tracking and monitoring purposes. All fraud referrals received by the department will be submitted to the DA's office for investigations as long as there is funding provided to cover those investigations. As there are a limited number of DHCS investigators available statewide to investigate suspected fraud, the County District Attorney's office will work all fraud referrals as staffing will allow.

Once a case has been referred and investigated by the DA's Office, the case will then be returned to the SIU unit for overpayment/underpayment calculations. Once the calculations have been determined then the case will be prosecuted by the DA's Office.

Attachment B is attached providing statistical information from FY 2004/05-2008/09 regarding suspected fraud, fraud convictions, fraud funds involved in convictions, amounts recovered, basis for the conviction and the individual responsible for the conviction. Please use this information to establish a county baseline for outcome comparison.

### **Collaboration and Partnerships with District Attorney's Office**

In the past the practice was to have the SIU investigate all IHSS fraud referrals. This process worked well when the cases were investigated and handled at a county level. The full investigation was completed, prosecuted and restitution agreements in place in a timely manner. In recent years, due to a lack of resources most referrals have been referred to the DHCS Investigators.

If this plan is approved, the County's District Attorney's office will employ an investigator at .25-.50 full time equivalent to work on fraud referrals not referred to DHCS for investigation. The DA investigator will also be tasked with conducting random home visits, fraud prevention activities, and participate in staff training.

With input from the DA's office, Glenn County has determined that the funding provided for fraud investigations and program integrity efforts for the Glenn County IHSS program pursuant to the *California State Budget Act of 2009* will improve the integrity of the IHSS program by:

- Increasing provider and recipient awareness of IHSS fraud through random home visits
- Increasing the collaboration and interaction with the DA's office and the SIU on IHSS fraud activities

- Increasing the training received by IHSS, QA and Public Authority staff from the DA's office
- Increasing the investigative support from the DA's office

The Glenn County HRA, through their SIU, will maintain all administrative functions including managing referrals, tracking and monitoring, reporting, overpayments/underpayments and restitution tracking; the HRA will also submit all state mandated reports as requested.

### **Collaboration and Partnerships with California Department of Health Care Services (DHCS) and the California Department of Social Services (CDSS)**

The Glenn County IHSS program will continue its collaborative relationship with both DHCS and the DA's office regarding fraud referrals and investigations. If this plan is approved, the County will request a CDSS contact to collaborate with in regards to fraud referrals, investigations, reporting and outcomes. Glenn County will collaborate with CDSS in regards to reporting our efforts and outcomes on an annual basis.

The DA will process all IHSS fraud investigations and fraud prevention activities. The DHCS will continue to investigate all other referrals and will work in collaboration with the DA in joint investigations and referrals as necessary.

### **Mechanism for Tracking/Reporting**

For tracking and monitoring purposes all referrals will be documented via an Excel spreadsheet noting the case name, case number, allegation, date opened, the date sent to the DA's office or DHCS, date received by DA's office or DHCS, disposition, and date closed. In previous years, IHSS fraud referrals, tracking, reporting, and investigations have been extremely limited primarily due to the lack of funding and staffing to support these functions. All mechanisms for doing such are in place and will be consistently monitored and improved upon with the use of this funding.



The Glenn County SIU will track and report outcomes of its fraud investigations and prevention efforts to CDSS. In an effort to capture and report accurate data to create a baseline for future outcome analysis, the HRA will utilize data obtained from CMIPs and IHSS QA activities and reports. Glenn County will submit final data for FY 2009/10 no later than August 1, 2010, in the required CDSS format.

The Glenn County HRA acknowledges the responsibility to submit an annual plan no later than June 1, 2010 to be considered for future funding. The plan will include any updates to this plan, as well as an agreement to continue tracking, monitoring, reporting and submitting final data for the 2010/11 FY no later than August 1, 2011.

### **County's Current and Proposed Anti-Fraud Activities**

Glenn County's current anti-fraud activities include:

1. Countywide Fraud hotline telephone number
2. Formal presentation during IHSS provider orientation to review and discuss IHSS fraud, prosecution and convictions
3. Monitoring of media/reports including: 60-day no timesheet activity report, CDSS quarterly death match report, 300+ hour report, local and surrounding county newspaper obituaries, local and surrounding county arrest records, verbal reports from partner agencies (Passages, Health Services, Senior Nutrition, etc)

Glenn County's proposed anti-fraud activities include:

1. Written policies and procedures for reporting suspected fraud
2. Written policies and procedures for determining and processing IHSS overpayments/underpayments
3. Creation of an IHSS brochure entitled *Common Fraud Issues in IHSS*
4. Routine fraud-related training provided to IHSS, Public Authority and QA staff
5. Unannounced home visits to verify accuracy of services, to verify irregular timesheet activity-early warning
6. Review all overpayments/underpayments and make associated fraud referral
7. Creation of a web based referral process for the general public

If approved, this funding would enhance the collaboration through increased meetings, trainings, field work and outcomes analysis with the DA's office, as well as other law enforcement agencies, as appropriate.

### **County Proposed Budget for Utilization of Funds**

The Glenn County HRA has developed a Memorandum of Understanding with the Glenn County District Attorney's office for fraud investigations and convictions. The state has allocated a total of \$44,403 in funding which will be provided to the DA's office to support ongoing investigations, referrals and convictions during the term of the agreement. Reference the budget in Attachment A. The Social Services adopted budget for FY 2009/10 includes sufficient appropriation authority for the county match requirement and the activities outlined in this plan.

### **Description of how the County will Integrate Other Program Integrity Efforts within the Plan**

Glenn County will integrate the Fraud Investigations and Program Integrity Plan into ongoing review and outcomes and accountability practices in the IHSS program. This will also involve collaborative partners that include, but are not limited to Adult Protective Services and the DA's office. Additionally, any funding made available through this effort will address anti-fraud components named in the *California State Budget Act of 2009* including IHSS provider background checks, provider orientations (already provided in Glenn County) and unannounced home visits.

### **Annual Outcomes Report**

Glenn County will provide CDSS with an annual report by August 1<sup>st</sup> of each year. This report will include data identified on Attachment B (Enclosure D) of this plan which supports prevention, investigation and convictions of fraud during the previous

fiscal year. It is understood that CDSS will provide the format for this report to participating counties once available.

Glenn County will develop baseline data from fraud referrals, prevention activities, detection and prevention investigation activities gathered through June 30, 2010, which will be used to develop future goals and program outcomes.

ATTACHMENT A

FY 09/10 - Preliminary Budget  
Glenn County  
IHSS Fraud D.A. Activities

Allocation: \$44,403.00

Distribution: 100% - Glenn County District Attorney

Labor: [District Attorney Investigator]

Salary	\$26,566
Social Security	\$1,647
Medicare Coverage	\$385
PERS	\$10,252
Suppl. Retirement	\$172
Health Insurance	\$4,278
Life Insurance	\$14
Dental Insurance	\$0
Vision Insurance	\$58
Disability Insurance	\$232
Worker's Comp. Insurance	\$799

Total - Salary/Benefits \$44,403

FTE = 0.36

Non -Labor:

All Program Overhead Costs To Be Assumed  
By the Glenn County Human Resource Agency  
and/or the Glenn County District Attorney

## ENCLOSURE D

County: \_\_\_\_\_

Overpayments identified by County QA		04/05	05/06	06/07	07/08	08/09
Total Amount per Fiscal Year:		0	0	0	0	0
Number of Instances:		0	0	0	0	0
Breakdown of Causes	Provider:	0	0	0	0	0
	Recipient:	0	0	0	0	0
	County Error:	0	0	0	0	0
	Unknown:	0	0	0	0	0
	Other:	0	0	0	0	0

Underpayments identified by County QA		04/05	05/06	06/07	07/08	08/09
Total Amount per Fiscal Year:		0	0	0	0	0
Number of Instances:		0	0	0	0	0
Breakdown of Causes	Provider:	0	0	0	0	0
	Recipient:	0	0	0	0	0
	County Error:	0	0	0	0	0
	Unknown:	0	0	0	0	0
	Other:	0	0	0	0	0

Fraud Referrals/Outcomes		04/05	05/06	06/07	07/08	08/09
Number of referrals to DHCS:		0	0	0	0	0
Number handled locally by DA:		7	2	2	2	2
Number of convictions:		0	0	0	0	0
Court Ordered Restitution:		0	0	0	0	0
Amount of funds involved in the convictions:		0	0	0	0	0
Amount of funds recovered:		0	0	0	0	0
Amount of funds pending recovery:		0	0	0	0	0
<del>Basis for the Conviction:</del>						
Individuals Responsible	Recipient:	0	0	0	0	0
	Provider:	0	0	0	2	0
	County Staff:	0	0	0	0	0
	Other:	0	0	0	0	0
	Unknown:	7	2	2	0	2

## ENCLOSURE D

Utilization of County DA for Fraud		04/05	05/06	06/07	07/08	08/09
Documented referrals to DA		7	2	2	2	2
Outcomes	Accepted:	2	1	2	0	2
	Rejected:	5	1	0	2	0
	Pending:	0	0	0	0	0
	Completed Investigation					
	No Fraud:	4	1	0	2	0
	Restitution Action:	0	0	0	0	0
	Referred for Prosecution:	0	0	0	0	0
	Criminal Charges Filed:	0	0	0	0	0
	No Charges Filed:	1	1	0	2	0
	Convictions:	0	0	0	0	0
	Acquittals:	0	0	0	0	0
	Dismissals:	0	0	0	0	0
	Pending Investigation:	2	1	2	0	2
	Restitution					
	Court Ordered:	0	0	0	0	0
	Restitution Action:	0	0	0	0	0
	Fines	0	0	0	0	0
	Prosecutions Completed	0	0	0	0	0
	Convictions	0	0	0	0	0
	Misdemeanor	0	0	0	0	0
	Felony	0	0	0	0	0

## ENCLOSURE D

### DEFINITIONS

For purposes of program reporting, terms and concepts are defined as follows:

Documented Case Referral means:

Cases received through specified dates that substantially comply with the documented case referral protocol.

Documented Case Referrals are classified as:

Pending – cases awaiting review/case bank

Accepted – cases that are opened and assigned for investigation

Rejected – no further action will occur

Investigations

Investigation opened means cases in which an investigator or DDA has been assigned to a case.

Completed Investigation

Case is closed by court action or deemed unsubstantiated.

Cases

Multiple defendant cases should be counted as single cases, not a separate case for each defendant unless the number or names of the individual defendants are specified.

Fines

Are defined as fines imposed by the court. Penalty assessments may be included. Do not include booking fees, probation supervision fees or restitution.

Provider fraud

Fraud perpetrated by IHSS services.

Recipient fraud

Fraud perpetrated by the IHSS recipient.



**Memorandum of Understanding  
between  
the Glenn County Human Resource Agency  
and the  
Glenn County District Attorney's Office  
for  
In Home Supportive Services Investigative Services**

**ATTACHMENT C**

This Memorandum of Understanding ("MOU") is entered into by and between the Glenn County Human Resource Agency ("HRA"), and the Glenn County District Attorney's Office ("DA") for the provision of investigative services for the In Home Supportive Services Program.

Purpose: The purpose of this MOU is to coordinate each department's respective roles and to delineate their responsibilities for carrying out the requirements set forth by funding provided through the 2009-10 State Budget Act for IHSS fraud investigations.

This MOU is effective November 1, 2009 and shall terminate on June 30, 2010.

HRA shall:

- 1.0 Submit to the DA's office all IHSS fraud referrals that the Department of Health Care Services ("DHCS") will not have the opportunity to investigate or that fall under the minimum threshold for DHCS to investigate.
- 2.0 Maintain responsibility for preventing and discovering fraudulent actions by recipients and providers to the furthest extent possible and to take prompt and decisive steps to make a referral to the DA.
- 3.0 Cooperate and collaborate with the DA in the course of their investigation of the allegations and take appropriate case actions based upon DA findings and regulatory requirements.
- 4.0 Maintain all administrative functions related to IHSS fraud referrals and investigations, including, but not limited to managing referrals, tracking and monitoring of referrals, reporting, overpayments/underpayments and restitution tracking and submission of state mandated reports, as requested.
- 5.0 Arrange for IHSS social worker time for purposes of coordination and consultation.
- 6.0 Reimburse the DA for actual costs of salaries/wages and benefit expenses associated with the investigation of IHSS fraud cases in an amount not to exceed \$44,403 for the fiscal year.



**MOU between the County of Glenn and the Glenn County District Attorney**

DA shall:

- 1.0 Dedicate and manager under their management structure one part time (.25-.50 FTE) District Attorney investigator for the purposes of IHSS fraud referrals and investigations.
- 2.0 Conduct random home visits on referred cases, as staffing will permit or the referral would require.
- 3.0 Investigate referred cases of IHSS fraud, within the extent possible considering the level of staffing. Provide follow-up information to IHSS social work staff during the course of the investigation and at its conclusion.
- 4.0 Provide staff time for purposes of coordination and consultation with HRA/IHSS social work staff.
- 5.0 Provide fraud training to social work staff, Public Authority staff and Quality Assurance staff to improve awareness in an effort to prevent and discover fraudulent activity.
- 6.0 Adhere to all California Department of Social Services policies and procedures with respect to security, confidentiality, and protection of personal identification information ("PII").
- 7.0 Not discriminate in employment practices, or in the delivery of services, on the basis of race, color, religion, political affiliation, sexual orientation, national origin, sex, age, marital status or disability
- 8.0 Maintain records of investigations and findings, and statistical data for all referrals received and shall provide this information to the HRA upon the 15<sup>th</sup> of the month following the end of a quarter (Jan 15<sup>th</sup>, April 15<sup>th</sup>, and July 15<sup>th</sup>).
- 9.0 Provide a detailed quarterly invoice to HRA. Final documentation for the fiscal year must be received no later than June 10, 2010. Total reimbursement for FY 09/10 shall not exceed \$44,403.

It is further agreed that:

- 1.0 Each party agrees to permit the other supervised access to relevant records, documents, files, cases and automated systems, pursuant to compliance with the terms of this MOU.
- 2.0 Payments for services rendered under this agreement are contingent upon the availability of State and matching County funds. Upon notification that

**MOU between the County of Glenn and the Glenn County District Attorney**

funds are no longer available, the HRA may elect to terminate this agreement upon written notification to the DA.

- 3.0 This agreement may be terminated for any reason by either party upon written notice, no later than sixty (60) days prior to the effective date of the termination.

Executed on \_\_\_\_\_, at Willows, Glenn County, California.

**GLENN COUNTY DISTRICT ATTORNEY'S OFFICE:**

\_\_\_\_\_  
Robert S. Holzapfel, District Attorney

**GLENN COUNTY HUMAN RESOURCE AGENCY:**

\_\_\_\_\_  
Scott Gruendl, Interim Director

**APPROVED AS TO FORM:**

\_\_\_\_\_  
Thomas C. Agin, County Counsel  
County of Glenn, California

- ☐ Approved by Fiscal Manager \_\_\_\_\_  
☐ Approved by Program Manager \_\_\_\_\_  
☐ Approved by Divisional Deputy \_\_\_\_\_

**ATTACHMENT D**

Aid Type: \_\_\_\_\_

- ☐ Unreported changes in household
- ☐ Recipient demanding provider share check
- ☐ Overstated needs
- ☐ Misrepresented income

<b>Provider Information</b>	Name:	SSN:
	Address:	DOB:
	City, Zip:	Gender:    M            F
	Phone:	

Supervisor Approval: \_\_\_\_\_ Date: \_\_\_\_\_ Phone: \_\_\_\_\_



**GLENN COUNTY  
BOARD OF SUPERVISORS**

Courthouse, 526 West Sycamore Street  
P. O. Box 391  
Willows, California 95988  
530-934-6400 FAX 530-934-6419  
e-mail: [gcboard@countyofglenn.net](mailto:gcboard@countyofglenn.net)  
web site: [www.countyofglenn.net](http://www.countyofglenn.net)

John Viegas, District 1  
Tracey Quarne, District 2  
Steve Soeth, District 3  
Michael Murray, District 4  
Leigh McDaniel, District 5  
David Shoemaker,  
County Administrative Officer and  
Clerk of the Board of Supervisors

The following Minute Order of the Board of Supervisors is being sent to you for information or possible action. If you have any questions concerning this matter, please call the Board's office.

**Minute Order of the Board of Supervisors**  
**November 17, 2009 Regular Meeting**  
**County of Glenn, State of California**

**3. Human Resource Agency – IHSS Program**

Also Present: Scott Gruendl, Human Resource Agency Director

Matter: Recommendation of Mr. Gruendl to:

- a. Approve the Fraud Investigations and Program Integrity Plan, and authorize the submission of the plan pursuant to the California State Budget Act of 2009;
- b. Approve the Memorandum of Understanding (MOU) between the Human Resource Agency/Social Services Division and the Glenn County District Attorney's Office in support of the Plan;
- c. Authorize the Director, or his designee, to execute the MOU;
- d. Authorize the Director, or his designee, to modify or amend the MOU contingent upon the review and approval of the County Administrative Officer and County Counsel; and
- e. Authorize the Director, or his designee, to modify or amend the Plan as needed to ensure program integrity efforts.

Proceedings: 

- a. Mr. Gruendl reviewed the aforesaid matter;
- b. Upon discussion and on the consensus of the Board, Director of Finance Don Santoro was directed to place a Transfer of Funds in the amount of \$19,000 on the December 1, 2009 Board agenda for funding of the libraries.

Motion/Second: Supervisor Quarne/Supervisor McDaniel

Order: Approve the aforesaid matter

Vote: Unanimous by members present.

# Budget Justification

## Glenn County's Fraud Funding Plan for FY 2009-10

Budget Section	Total
A. Personnel Costs (includes employee benefits)	\$ 44403
B. Operating Expenses	\$
C. Equipment Expenses	\$
D. Travel/Per Diem and Training	\$
E. Subcontracts and Consultants	\$
F. Other Costs	\$
G. Indirect Expenses	\$
<b>Total Expenses</b>	<b>\$ 44,403.00</b>

A. Personnel Costs (including employee benefits)	Total Budget
<b>Title:</b> District Attorney Investigator  <b>Salary Calculation:</b> .36 FTE Salary (\$26,566) + benefits (\$17,837)  <b>Duties Description:</b> Investigates IHSS fraud referrals not handled by DHCS; random home visits at IHSS recipient homes; conduct staff training on fraud detection and prevention; collaborate with social services office, DA's office and local police to bring fraud suspects to justice; provides necessary court testimony; dedicates 36% of time to IHSS fraud services and fraud plan implementation.	\$ 44,403.00
<b>Title:</b>  <b>Salary Calculation:</b>  <b>Duties Description:</b>	\$
<b>Title:</b>  <b>Salary Calculation:</b>  <b>Duties Description:</b>	\$
<b>Title:</b>  <b>Salary Calculation:</b>  <b>Duties Description:</b>	\$
<b>Title:</b>  <b>Salary Calculation:</b>  <b>Duties Description:</b>	\$
<b>Title:</b>  <b>Salary Calculation:</b>  <b>Duties Description:</b>	\$

<b>Total Personnel Costs:</b>	<b>\$ 44,403.00</b>
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<b>B. Operating Expenses</b>	<b>Total Budget</b>
<b>Title:</b>	<b>\$</b>
<b>Description:</b>	
<b>Title:</b>	<b>\$</b>
<b>Description:</b>	
<b>Title:</b>	<b>\$</b>
<b>Description:</b>	
<b>Total Operating Expenses:</b>	<b>\$</b>

<b>C. Equipment Expenses</b>	<b>Total Budget</b>
<b>Title:</b>	<b>\$</b>
<b>Description:</b>	
<b>Title:</b>	<b>\$</b>
<b>Description:</b>	
<b>Title:</b>	<b>\$</b>
<b>Description:</b>	
<b>Total Equipment Expenses:</b>	<b>\$</b>

<b>D. Travel/Per Diem and Training</b>	<b>Total Budget</b>
<b>Title:</b>	<b>\$</b>
<b>Description:</b>	
<b>Title:</b>	<b>\$</b>
<b>Description:</b>	
<b>Title:</b>	<b>\$</b>
<b>Description:</b>	
<b>Total Travel/Per Diem and Training:</b>	<b>\$</b>

<b>E. Subcontracts and Consultants</b>	<b>Total Budget</b>
<b>Title:</b>	\$
<b>Description:</b>	
<b>Title:</b>	\$
<b>Description:</b>	
<b>Title:</b>	\$
<b>Description:</b>	
<b>Total Subcontracts and Consultants:</b>	\$

<b>F. Other Costs</b>	<b>Total Budget</b>
<b>Title:</b>	\$
<b>Description:</b>	
<b>Title:</b>	\$
<b>Description:</b>	
<b>Title:</b>	\$
<b>Description:</b>	
<b>Title:</b>	\$
<b>Description:</b>	
<b>Title:</b>	\$
<b>Description:</b>	
<b>Total Other Costs:</b>	\$

<b>G. Indirect Expenses</b>	<b>Total Budget</b>
<b>Title:</b>	\$
<b>Description:</b>	
<b>Title:</b>	\$
<b>Description:</b>	
<b>Total Other Costs:</b>	\$